

SPORTS SHINKO (USA) CO., LTD. &amp; SUBS

## SCHEDULE U

## COMBINED OTHER ASSETS

STATEMENT 36

COMBINED AMOUNTS	LA COSTA HOTEL ENCINITAS AND SPA CORPORATION	SPORTS SHINKO (FLORIDA CO., LTD.	SPORTS SHINKO (FLORIDA REALTY), INC.	SPORTS SHINKO UTILITY, INC. REALTY, INC.	SPORTS SHINKO (HAWAII) CO., LTD.

DEPOSITS - VENDORS  
 DUE FROM AFFILIATES  
 INVESTMENT IN SUBSIDIARIES  
 NOTES RECEIVABLE - KOBAYASHI GROUP  
 TOTAL OTHER ASSETS

SPORTS SHINKO (HAWAII) CO., LTD.	SPORTS SHINKO (KAWAII) CO., LTD.	SPORTS SHINKO (PUKALANI) CO., LTD.	SPORTS SHINKO (USA) CO., LTD.
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DEPOSITS - VENDORS  
 DUE FROM AFFILIATES  
 INVESTMENT IN SUBSIDIARIES  
 NOTES RECEIVABLE - KOBAYASHI GROUP  
 TOTAL OTHER ASSETS

No entry (zero) for  
 stand-alone SS-USA  
 "due from affiliates"

CONFIDENTIAL  
 GT032838

STATEMENT(S) 36

Exhibit 32

EXHIBIT G-3